

REMARKS

By the present Preliminary Amendment, applicants have amended paragraph 0001 of the present specification to state that "[t]his application is also related to co-pending Indian Provisional Application No. 1181/MUM/2003, filed November 12, 2003, entitled 'Controlled Release Modifying Complex And Pharmaceutical Compositions Thereof.' Said amendment to paragraph 0001 is respectfully submitted prior to initiation of the prosecution of this application in the U.S. Patent and Trademark Office.

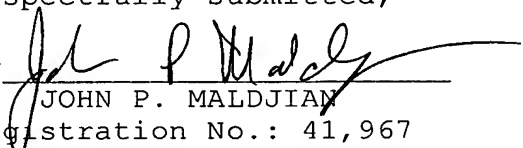
It is respectfully requested that the foregoing amendment to the specification now be entered, and that prosecution on the merits of this application now be initiated. If, however, for any reason the Examiner does not believe such action can be taken, it is respectfully requested that he/she telephone applicant's attorney at (908) 654-5000 in order to overcome any objections which he/she may have.

If there are any additional charges in connection with this requested Preliminary Amendment, the Examiner is authorized to charge applicants' Deposit Account No. 12-1095 therefor.

Dated: May 25, 2004

Respectfully submitted,

By


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